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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	473	190	663	0	663
10	ATTENDING PUPILS (OCTOBER 2011)	490	182	672	0	672
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	481.5	186.0	667.5 (100%)	0.0 (0%)	667.5

		K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	28.3 (17:1)	11.6 (16:1)	0.0 (15:1)	=	39.9	/	47.0	=	.85	X	2130,584	=	1810,996	0
B.	GUIDANCE	1.5 (315:1)	0.6 (315:1)	0.0 (225:1)	=	2.1	/	2.0	=	1.05	X	89,044	=	93,496	0
C.	LIBRARIANS	0.7 (720:1)	0.3 (720:1)	0.0 (720:1)	=	1.0	/	0.0	=	1.00	X	0	=	32,262	0
D.	HEALTH	0.7 (720:1)	0.3 (720:1)	0.0 (720:1)	=	1.0	/	1.0	=	1.00	X	54,136	=	54,136	0
E.	EDUCATION TECHS	5.4 (090:1)	2.1 (090:1)	0.0 (225:1)	=	7.5	/	6.0	=	1.25	X	101,772	=	127,215	0
F.	LIBRARY TECHS	1.1 (450:1)	0.4 (450:1)	0.0 (450:1)	=	1.5	/	1.0	=	1.50	X	16,220	=	24,330	0
G.	CLERICAL	2.7 (180:1)	1.0 (180:1)	0.0 (180:1)	=	3.7	/	3.0	=	1.23	X	92,342	=	113,581	0
H.	SCHOOL ADMIN.	1.8 (275:1)	0.7 (275:1)	0.0 (284:1)	=	2.5	/	3.0	=	.83	X	227,550	=	188,867	0

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		24,698	0
B.	Supplies and Equipment	346	478		230,955	0
C.	Professional Development	59	59		39,383	0
D.	Instructional Leadership Support	24	24		16,020	0
E.	Co- and Extra-Curricular Student	34	114		22,695	0
F.	System Administration/Support	220	220		146,850	0
G.	Operations & Maintenance	1,013	1,204		676,178	0

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	378,269	0
B.	Education & Library Technicians	36.00%	54,556	0
C.	Clerical	29.00%	32,938	0
D.	School Administrators	14.00%	26,441	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.89)	-271,653	0
16	Adjustment for Title I Revenues	-147,427	0

17	TOTALS	3674,784	0
18	E.P.S. RATES	5,505	7,033

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A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2009          657.0          278.0          935.0
      OCTOBER 2009         665.0          275.0          940.0
      APRIL 2010           666.0          271.0          937.0
      OCTOBER 2010         657.0          263.0          920.0
      APRIL 2011           665.0          249.0          914.0
      OCTOBER 2011         673.0          255.0          928.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X          SAU
      YEAR PUPILS    ENROLL. ADJ X          EPS RATES
      K-8 PUPILS          669.0 +      0.00 X          5,505.00 =      3,682,845.00
      9-12 PUPILS         252.0 +      0.00 X          7,033.00 =      1,772,316.00
      ADULT EDUC. COURSES AT .1          0.0          X          7,033.00 =      0.00
      K-8 EQUIV. INSTR. PUPILS          0.125          X          5,505.00 =      688.13
      9-12 EQUIV. INSTR. PUPILS          0.000          X          7,033.00 =      0.00

WEIGHTED COUNTS                PUPILS        WEIGHTS X
      K-8 DISADVANTAGED @ .4978          333.0 X .15 X          5,505.00 =      274,974.75
      9-12 DISADVANTAGED @ .4978          125.4 X .15 X          7,033.00 =      132,290.73
      K-8 LIMITED ENGLISH PROF.          0.0 X .700 X          5,505.00 =      0.00
      9-12 LIMITED ENGLISH PROF.          1.0 X .700 X          7,033.00 =      4,923.10

TARGETED FUNDS                PUPILS        WEIGHTS X
      K-8 STUDENT ASSESSMENT          669.0          X          43.00 =      28,767.00
      9-12 STUDENT ASSESSMENT          252.0          X          43.00 =      10,836.00
      K-8 TECHNOLOGY RESOURCES          669.0          X          98.00 =      65,562.00
      9-12 TECHNOLOGY RESOURCES          252.0          X          296.00 =      74,592.00
      K-2 PUPILS          291.5 X .10 X          5,505.00 =      160,470.75

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT          =      0.00
      9-12 SMALL SCHOOL ADJUSTMENT          =      0.00

OPERATING ALLOCATION          6,208,265.46
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %          6,022,017.49

30  ADJUSTED TOTAL OPERATING ALLOCATION          6,022,017.49

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					995,553.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	155,207.00	X	101.10%	=	156,914.28
35	TRANSPORTATION - EPS ALLOCATION					478,528.35
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					75,471.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,706,466.63
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,728,484.12

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 23 LEVANT			
	11/01/12 NEW ELEM SCHOOL	240,925.00	24,650.98	265,575.98
	05/01/13 NEW ELEM SCHOOL	0.00	28,373.73	28,373.73
42	TOTAL PRINCIPAL & INTEREST	240,925.00	53,024.71	293,949.71
43	APPROVED LEASES FOR 2011-12 - RSU 87 / MSAD 23			30,464.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 87 / MSAD 23			0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 87 / MSAD 23			0.00
47	TOTAL DEBT SERVICE ALLOCATION			324,413.71
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			8,052,897.83

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION		
CARMEL	454.0	49.92%	4,020,006.60		0.00		4,020,006.60		
LEVANT	455.5	50.08%	4,032,891.23		0.00		4,032,891.23		
TOTAL	909.5						8,052,897.83		
			2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
CARMEL			162,450,000	7.690	1,249,240.50		4,020,006.60	1,249,240.50	51.73% 7.69M
LEVANT			151,600,000	7.690	1,165,804.00		4,032,891.23	1,165,804.00	48.27% 7.69M
TOTAL			314,050,000		2,415,044.50		8,052,897.83	2,415,044.50	100.00% 7.69M
E. TOTALS AND ADJUSTMENTS						TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					8,052,897.83	2,415,044.50	5,637,853.33	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					8,052,897.83	2,415,044.50	5,637,853.33	
51	PLUS AUDIT ADJUSTMENTS							0.00	
52	LESS AUDIT ADJUSTMENTS							0.00	
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION							0.00	
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%							0.00	
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT							0.00	
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT							0.00	
59A	MINIMUM TEACHER SALARY ADJUSTMENT							0.00	
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE							0.00	
59D	BUS REFURBISHING ADJUSTMENT							21,000.00	
59E	LESS MAINECARE SEED - PRIVATE							285.15	
59E	LESS MAINECARE SEED - PUBLIC							0.00	
60	A D J U S T E D S T A T E C O N T R I B U T I O N							5,658,568.18	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):					LOCAL SHARE % =	29.99%	STATE SHARE % =	70.01%
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):					LOCAL SHARE % =	29.73%	STATE SHARE % =	70.27%
63	FYI: 100% E.P.S. TOTAL ALLOCATION					8,239,145.80			

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	447,051.53	445,325.30	0.00	0.00
August	447,051.53	445,325.30	0.00	0.00
September	447,051.53	445,325.30	0.00	0.00
October	447,051.53	445,325.30	0.00	0.00
November	447,051.53	445,289.65	265,575.98	265,575.98
December	447,051.53	445,289.66	0.00	0.00
January	447,051.53	0.00	0.00	0.00
February	447,051.53	0.00	0.00	0.00
March	447,051.53	0.00	0.00	0.00
April	447,051.53	0.00	0.00	0.00
May	447,051.53	0.00	28,373.73	0.00
June	447,051.64	0.00	0.00	0.00
Total	5,364,618.47	2,671,880.51	293,949.71	265,575.98